## WESTERMAN BALL EDERER MILLER ZUCKER & SHARFSTEIN. LLP

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March 7, 2016

## By Email and First-Class Mail

Seth M. Choset, Esq. Weinberg, Gross & Pergament LLP 400 Garden City Plaza Garden City, New York 11530

Re: In re: Corey Ribotsky a/k/a Corey S. Ribotsky, Chapter 7 Case No. 814-75575-

735, Adv. Proc. No. 815-08305-735 (E.D.N.Y.)

Dear Seth:

As you know, my firm represents JAM Capital Corp. ("JAM"). I write to inform you that JAM hereby withdraws its Third, Fourth and Fifth Affirmative Defenses. JAM hereby expressly reserves all other rights and remedies, at law and equity.

Sincerely

Jeffrey A. Miller

JAM:dg

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